

Exhibit N

Ocher Rose, L.L.C.

Bates Number	Date	Filename	From	TO	CC	Subject	Privilege Asserted	Description
BH-ERS-6-PRIV-623	3/13/2019		Elan Daniels <REDACTED>	Patrick Dowd <REDACTED>; Daniel Ehrmann <REDACTED>; Evan Mossop <REDACTED>; Josh Bissu <REDACTED>		FW: Puerto Rico - UCC Omnibus Objection Argues Issuance of ERS Bonds Illegally Made, Seeks to Disallow All Claims Against ERS Based on \$3.1B of Outstanding Bonds (Americas Intelligence)	Attorney-Client Privilege	Email from Elan Daniels (in house counsel Ocher Rose) to Patrick Dowd (Ocher Rose), Daniel Ehrmann (Ocher Rose), Evan Mossop (Ocher Rose), and Josh Bissu (Ocher Rose) regarding legal advice on ERS bonds lien avoidance action.